App F IX 4

Previous References ML 35-43-23 1944 Annapol ML File No 35-44

Serial Nos 5/6

Later References P-5[illegible]

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for Sept 44

SUBJECT

Re: Budget Estimates of Shimoga M.C. for 1944-45

The D.C. Shimoga
Comptroller -

Lr No 2241-2 dated 8.9.44

Recorded with observations

ML
2 6/10

412 1

Frontier Dy Com, Shimoga
No. M3 Rev A 54/44-45 of 17.7.44
Forwards the budget estimates of the
Shimoga Town Municipal council for
1944-45

Submitted with a draft review for approval

3/8/44

Lawsey 3/8/44

Mayhew 3-8-44

Mitchell

20 8 44

Approved

3/8/44

(... 1799 ...)
SORE
OFFICE OF T E ... OR
FOR L S G & P H
Date 5 8 44
No 993

REV SECTT

To,

The D C Shimoga
The Comptroller
L 2241-2 of 8.9.44

Some time the final budget estimates

Come 20/9

(G.F. No 45]

M 35-44-5

GOVERNMENT OF MYSORE

Telegram / phone

No L3 Per A 54/44-45
Encls 7

OFFICE OF
the Deputy Commissioner,
Shimoga District,
Shimoga,
Date 17th July 1944

GOVT TOWN DEPT 19 JUL 1944 GOVT OF MYSORE

BER & REV SECRETARIAT 4-12 - 19 JULY 1944 L S G BRANCH

The Legal Remembrancer and
Secretary to Government,
Law Department, BANGALORE

Sir

Subject - Budget Estimates of Receipts and Expenditure of the Shimoga Town Municipality for 1944-45

I have the honour to forward herewith the Budget Estimates of Receipts and Expenditure of the Shimoga Town Municipality for the year 1944-45 and to state as follows -

The Municipal Council propose to start with an opening balance of Rs 12,914/- and expect to realise an income of Rs 1,66,281 under all the heads Against the Total income of Rs 1,79,195/- the Municipal Council propose to spend a sum of Rs 1,99,744/- leaving a closing balance of minus -20549/- at the end of the year 1944-45

Receipts "A - Municipal Rates and Taxes 1 Octroi"

Against the sanctioned Budget provision of Rs 34,000/- under this head for the year 1943-44, an enhanced provision of Rs 45,000/- has been proposed for the current year 1944-45 Under the head revised Estimate for 1943-44 Rs 42,000/- has been shown It is explained by the Municipal President that the increased provision for 1944-5 has been shown in view of the fact that there has been considerable increase in importing dutiable articles into the limits of the Municipality

C(2) Sale Proceeds of Lands - Against the sanctioned Budget provision of Rs 35,000/- under this for the year 1943-44 an increased provision of Rs 40,000/- has been proposed for the curre

p t.

current year It is explained that the disposal of the Old Shandy Maidan Site to the Education department is under the consideration of the Municipal Council and the question of its disposal is pending orders before Govt It is further stated that certain S Nos have been acquired in Nosamaliga for forming an extension The Municipal Council has proposed to realise a sum about R 10,000/- by sale of sites in this area after formation of an extension In view of these reasons the enhanced provision of Rs 40,000/- proposed for 44-45 may kindly be retained

The other items are small and call for no remarks With the above modifications, the total Receipts work upto Rs 1,66,281/-

"Expenditure" Under the head A - General Administration an enhanced provision of Rs 24,642/- has been proposed for the current year 1944-45, as against the provision of Rs 24,085/- sanctioned for the year 1943-44 The enhanced provision of Rs 24,642/- includes the provision made towards the payment of dearness allowance to the employees of the Municipality The enhanced provision of 24,642/- proposed for 1944-45 may kindly be retained

"D - Public Works" Against the sanctioned Budget provision of Rs 32,940/- under this head for 1943-44 an enhanced provision of R 35,936/- has been proposed for the current year 1944-45 It is explained by the Municipal President that the scheme for the construction of model houses to Sweepers and Scavengers is proposed to be taken up during the current year, in addition to the other important Public Works, like - the construction of mutton stalls, and repairing of the important roads in the Town The enhanced provision may kindly be allowed to stand in the circumstances explained above

E (3) - Medical Relief including Vaccination Under the head E(3) (a to d) a sum of Rs 7897/- has been proposed for the year 1944-45 This includes the provision made for the following items of expenditure, Viz

1 Provision to meet the expenditure to be incurred under the Food Adulteration Act, for sending Samples to the Analyst for examination purpose Rs 150/-

2 Expenses towards the purchase of an Ambulance car R 540/-

3 Maintenance of Ayurvedic and Unani Dispensaries R 1,200/-

4 Medical contribution towards the maintenance of the District Hospital and the Bhupalam Subhadramma's Maternity Ward

Rs 6007/-

7897/

4

Grand Total Rs 7,897/-

The provision of p 7,897/- as proposed a ove may kindly be retained

H Miscellaneous Under this head, the Municipal Council has proposed R 7,533/- for the current year 1944-45 to meet the following items of expenditure, ~~vi~~ The correct totals as worked out would be R 7,593/- and not Rs 7,533/- as s own by the Municipal Precident

1	Interest on Loans	Rs 4,956
2	Law Charges -	1,500
3	Contribution to the Hindi Prachara Sangha	60
4	Contributions to several Public Institutions, like the Scout Association, to the District Conference, and to the High School and Intermediate College Canteens etc	525/-
5	Towards the purchase of Vessels required for the use of the choultry	552/-
	Total	Rs 7,593

The amount of Rs 7593, including the provision of Rs 525/- proposed towards the payment of contributions to the several public Institutions (vide particulars noted on page 20 and 21 of the Budget Copy) may kindly be retained subject to its utilisation after obtaining the required sanction

I - Public Debt The provision of R 37,189/- proposed under the head (1) Loans includes the second instalment of Rs 8,625/- payable by the Shimoga Town Municipality to Government towards the adjustment of the arrears of Water Supply maintenance charges as per G O L 8938-41/M1 141-41-13 dated 6th March 43 It may kindly be retained

The other variations are small and call for no remarks With the modifications suggested above, the total expenditure would work up to Rs 1,99,804/- as against Rs 1,99,744/- proposed by the Municipal Council Shimoga

The total abstract figures under Receipts and Expenditure for 1944-45, as proposed above would stand as follows -

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as follows -

RECEIPTS		EXPENDITURE	
Budget Head	Totals	Budget Head	Totals
A Municipal Rates & Taxes	Rs 93650/-	A General Administration	Rs 24,642/
B Realisation under Spl Acts	1400/-	B Public Safety	11,800/
C Revenue derived from Municipal property	Rs 63,961/-	C Public Works by . P W Department	- - -
D Grants and contributions	-Nil-	D -do- by the Municipality	35,936/
E Miscellaneous	1314/-	E Public Health and Convenience	76,028/
F Public Debt	5956/-	F Public Instruction	---
		G Grants in aid and Contributions	660/
		H Miscellaneous	7593/-
		I Public Debt	43,145/
Total	Rs 1,66,281	Total	Rs 1,99,804

The normal income and Expenditure as worked out would be as follows -

	Total Receipts	Rs 1,66,281/-
Deduct Extraordinary items		Rs 45,987/-
1 Sale Proceeds of land	Rs 40,000/-	
2 Interest on Investment	31/-	
3 Public Debt	5956/-	
Total	Rs 45,987/-	
Normal Receipts		Rs 1,20,294/-
	Total Expenditure	Rs 1,99,804/-
Deduct Extraordinary Items		Rs 50,145/-
1 Acquisition charges	Rs 7,000/-	
2 Debt Head	Rs 43,145/-	
Total	50,145/-	
Total Normal Expenditure		Rs 1,49,659/-

It is seen therefrom that the Normal expenditure is far in excess of the normal Receipts The closing balance is a minus figure viz Rs 20,609/- at the end of the year 1944-45

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General It is necessary that the Municipal Council should take steps to improve its financial condition, by collecting the heavy outstandings under Octroi and other Miscellaneous Taxes

The necessary statements are herein enclosed

The budget estimates as proposed above may kindly be sanctioned

I have the honour to be,
Sir,
Your most obedient servant

Deputy Commissioner,
Shimoga District

CRR/2

Extract from the Proceedings of the Shimoga Town Municipal Council at its special General Meeting held on 29-6-44 at 6 30 P M

Subject 6 - 1944-45 నవ సంవత్సర బడ్జెట్ అంచనా పత్రికలు ఆమోదించుట

అంశమును గురించి విచారణ -

ఈ సంబంధపత్రికలలో ఇచ్చిన వివరములను అవసరమైనట్లు సవరించుకొనుటకు తీర్మానించబడినది

	Receipts		Expenditure
A	93650	A	24642
B	1400	B	11800
C	63961	D	35936
E	1314	E	76028
F	5956	G	660
		H	7533
		I	43145
Total	1,66,281	Total	1,99,744
OB	12,914	CB	-20,549
Grand Total	1,79,195	Grand Total	1,79,195

Resolution -

బడ్జెట్ అంచనా పత్రికలలో అవసరమైన సవరణలు చేయుటకు తీర్మానించబడినది

Sd/- G Sundara Rao,
29-6-44
Dep Commr & President,
Shimoga

"Extract"

B Hemmadi
President,
TOWN MUNICIPAL COUNCIL
SHIMOGA

15 96

Explanatary note on the variations between the Budget Estimates of 1944-45 and the sanctioned estimates for 1943-44

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R E C E I P T S

A 1 Octroi A sum of Rs 45,000/- has been provided in the Budget for 1944-45 as against Rs 34,000/- for 1943-44, the expected increase in the receipts by about Rs 11,000/- is owing to the increase in trade of octroiable commodities, prevention of smuggling by proper supervision and vegilence the revised - estimate for 1943-44 is Rs 42,000/-

A 5 Tolls A sum of Rs 13,000 has been provided for 1944-45 as against Rs 16,000 for 1943-44 About Rs 13,000/- is expected next year as per revised estimate for 1943-44

B 1 Sale of Stray Cattle A sum of Rs 600/- has been provided as against Rs 100/- provided last year This is as per revised estimate

C 1 Rents of Buildings and Lands A sum of Rs 2,100/- has been provided as against Rs 1,900/- the increase is due to the rents to be realised during next year

C2 Sale proceeds of lands The question of the disposal of Old Shandy Maidan has not been settled yet The correspondance is pending between the Education Department and the Government A sum of not less than Rs.35,000/- is expected from this A sum of about of Rs.10,000/- is surely expected from the disposal of sites newly acquired for extensions Any how, a sum of Rs 40,000/- has been provided in the Budget as against Rs 35,000/- promised last year

C (6) Fees & revenue from Market A sum of Rs 1,025/- has been provided in the Budget for 1944-45 as against Rs 1,910 the - decrease is due to lower bids at the sale

Income from Slaughter house and mutton stalls

A sum of Rs 3,553/- has been provided as against Rs 3,188/-

last

last year The increase is due to the higher bids offered in the sale

C 9 License Fees A sum of Rs 1,300/- has been provided as against Rs 1,500/- provided for 1943-44 The decrease is in accordance with the revised estimate of 1943-44.

E 4 Choultry Collecting A sum of Rs 400/- has been provided for 1944-45 as against Rs 1,300/- in the revised estimate for 1943-44 The increase during 1943-44 is due to the rents being received from the Provincial Reserve Police, for having occupied all the rooms of the Choultry Now they have vacated all the rooms

F 4 Education Cess Government have in their Order No R L 527/Legs 35-43-1 dated 28-1-44 ordered the levy of education cess on (1) Tax on Buildings and Lands (2) Taxes on Vehicles (3) Professional Tax or Shop Tax Hitherto this Cess is being levied on Tax on Buildings, and Lands and Professional tax This Cess will be levied on the other items Hence a sum of Rs 2,950/- has been provided in the Budget for 1944-45 in accordance with the demand of the respective taxes

E X P E N D I T U R E

A 2 Salary of Establishment A sum of Rs 3,427/- has been provided in the Budget for 1944-45 as against Rs 3,504/- in the last year

A II & III Salary of Octroi and Conservancy Establishment

The decrease in the amounts provided in the Budget for 1944-45 is due to decrease of the Dearness Allowances from Rs.6/- to 5/- each Last year Dearness Allowances @ Rs 6/- each was provided in the Budget for 1943-44 but it has not been approved

A III A sum of Rs 2,500/- has been provided for 1944-45 as against

Rs 2,103 in the last year A separate proposal to make the temporary establishment into permanent has been submitted to Government for sanction Hence the increase under this item

D Public Works

Original works A sum of Rs,15,000/- has been provided for 1944-45 Out of this, Rs 5,000/- being the Government grant for the construction of Model Houses to Sweepers and Scavengers, will be spent and eight more stalls near the new mutton stalls at a cost of about 4 to 5 thousand Rupees will be incurred From the remaining amount culverts and other small works will be constructed

B Repairs A sum of Rs 8,000/- has been provided for 1944-45 as against Rs 5,000/- provided for 1943-44 This town having 47 miles of roads in length and many of the roads are in urgent need of repairs Hence Rs 8,000/- has been provided

E 2 Hire of Carts A sum of Rs 11,040/- has been provided for 1944-45 as against Rs 6,552/- provided for last year The increase is due to the increase of rates tendered for the current year

E 2 (d) Plague and Cholera Charges A sum of Rs 1,800/- has been provided for 1944-45 as against Rs 1,000/- The increase is due to the payment of arrears of Plague and Cholera vaccine bulbs etc ,

E 2 (d) Antimaleria Scheme Rs 2,000/- has been provided as against Rs 1,500/- provided for 1943-44 The increase is due to the rates of oil ennanced

E 2 (d) Maleria Establishment A sum of Rs 1,950/- has been provided as against Rs 1,550/- The increase is due to the - payment Dearness allowance to the Gangmen Hence the increase with regard to the revised estimate a sum of about Rs 1,700/- will be required As the services of the Assistant Sanitary Inspector was lent to the Civil Supplies Department, his pay was

not

not drawn for three months Hence the decrease in the revised estimate for 1943-44

E 3 (c) Midwives A sum of Rs 44/- has been provided as against Rs 1,115/- provided last year As the proposal for the appointment of two more Midwives which was submitted last year has been deferred Hence there is a difference of Rs 673/- (decrease)

E 3 Medical Contribution

1	Municipal Dispensary	Rs 1,658	These sums have been provided in accordance with the estimates furnished by the District Medical Officer
2	Female Dispensary	Rs 367	
3	Bhupalam Subhadramma Maternity	Rs 3,070	

E 3 (c) Maintenance of Ambulance Van

A sum of Rs 540/- being the $\frac{1}{3}$ quota of the Municipality for the maintenance of the Van has been provided A separate proposal has been submitted to Government for sanction

E 3 (d) Rent on Buildings occupied for Ayurvedic & Unani Vaidyasalas

A sum of Rs 240/- has been provided towards the rent of two buildings @ the rate of Rs 10/- each per month

E 8 Hire of Carts for Gang work A sum of Rs 1,440/- has been provided as against Rs 840/-. The increase is due to the enhanced rates tendered this year

E 9 Arrears of Water Supply Maintenance Charges

As the arrears due by the Municipality have been treated as loan, this item has been noted under the head "I Public Debt, Loans"

H Interest on Loans A sum of Rs 4,950/- has been provided for 1944-45 for the payment of interest on the following items

1	Interest on New Water Supply Loan	Rs	1,932	0	0
2	Arrears of Water Supply maintenance charges	Rs	2,268	0	0
3	Bhandy Maidan Loan		750	0	0
			4,950	0	0

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H 3 Law Charges

A sum of Rs 1,500/- has been provided as against Rs 1,000/- the increase is in accorance with the revised estimate

The payment of the following annual contributions have been sanctioned by the Municipal Council

1	Local Scout Association	Rs	25/-
2	Red Cross Society		25/-
3	Baby Show		50/-
4.	Pulakeshi Vyayamasala		50/-
5	High School Canteen		100/-
6	Intermediate College Canteen		100/-

Separate proposal will be submitted for obtaining necessary sanction of Government for incurring these expenditures

I Public Debt Loans

A sum of Rs 37,189/- has been provided for the payment of loan instalments as detailed below -

1	Water Supply Loan	Rs	3,594	0	0
2	New Shandy Maidan		14,970	0	0
3	Food Grain		10,000	0	0
4	Arrears of Water Service charges		8,625	0	0
			37,189	0	0

President,
TOWN MUNICIPAL COUNCIL
SHIMOGA

31/1/69

SHIMOGA TOWN MUNICIPALITY.

Statement showing the financid condition of the Shimoga Town Municipal Council for the year 1944-45.

INCOME.		TOTAL INCOME.	
Deduct extraordinary items.			1,66,281
1. Interest of investments.	31 0 0		
2. Sale of Lands.	40,000 0 0		
3. Government Grant.			46,247/-
4. Government grant as per Mysore Road Traffic and Taxes Regulation.	260 0 0		
5. Loans and other Public Debt items.	5,956 0 0		
		NORMAL INCOME.	1,20,034

		Total Expenditure	1,99,744
Deduct Extraordinary Term.			
1. Construction and improvement of Dispensary building incluling Hospital quarters. ..			
2. Furniture.	300 - -		
3. Veterinary Contribution.	162 - -		
4. Loans and other Public debt items.	43,145 - -		
5. Law Charges.	1,500 - -		67,207
6. Provision for Original Works.	15,000 - -		
7. Fairs and feastivals.	100 - -		
8. Compensation.	7,000/- -		
		Normal Expenditure.	1,32,537

Result of financial Review.	The normal expenditure is within the normal income.	No
Percentage of expenditure on establishment to normal receipts.	35%	
Percentage of expenditure or public works to normal receipts.	21%	
Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Council. ..	Attempts are being made to improve the financial condition.	

M Sivaprabhu Rao
For President,
Shimoga Town Municipal Council.

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SHIMOGA TOWN MUNICIPALITY

Statement showing the details of balances and investments of the Shimoga Town Municipality for the year 1943 - 44

ITEMS.	Opening balance for the current year.	Revised estimates of receipts for the current year.	Total	Revised estimates of expenditure for the current Year.	Revised estimates closing balance for the year.
Service heads.	67,425	1,33,433	66,008	1,24,341	-58,333
Debt Heads.	89,337	5,700	95,037	23,780	-71,247
Total Cash balance.	21,912	1,39,133	1,61,045	1,48,131	12,914
Details Debt.					
a. Loans.	1,72,304		1,72,304	14,493	1,57,811
b. Deposits.	4,315	3,000	7,315	3,000	4,315
c. Advances.	27,965		27,965	7,071	20,894
d. Suspense					
e Govt. Grant	24,744		24,744	24,744	
f. Sinking - Fund					
g. Public Improvement Fund.					
h. Water supply maintenance charges.		29,114	29,114	29,114	
I. Edn. Cess.		1,500	1,500	1,500	
j Investments	1,577	31	1,608		1,608
k. (other items to be specified)					
l. Flood relief fund.	2,849		2,849		2,849

M. Sivappa Rao
B.A. B.L.
President,
Town Municipal Council,
Shimoga.
30/6/44

MSP./14-6

SHIMOGA TOWN MUNICIPALITY

Statement showing the value of securities held by the Shimoga Town Municipal Council for the year 1944- 1945

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Description of Securities held	Number of bonds.	Face Value	Date on which purchased.	Amount paid	Rate of Interest	Rate at which the Securities are quoted	Amount of Loss realised	Loss or gain
1	2	3	4	5	6	7	8	9
	-N I L-					-N I L-		

Shimoga,
Date 30/6/ 1944.

N. Sreenivasa Rao
President,
Shimoga Town Municipal Council

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BUDGET ESTIMATES

OF THE

Shimoga Town Municipality

for the year 1944 -1945

(Prescribed by G O Nos 2243 54—MI 138 12 1 dated 11th September 1921 and 9545 57—MI 138 12 10 dated 31st May 1913)

WD 02139—GPB—200—26 3 43

A —Abstract estimates of Revenue and Expenditure for the year 1944 —1945

Items	Estimate for the ensuing year 1944—1945	Revised estimate for the current year 1943—1944	Sanctioned estimate for the current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Difference between columns 3 and 4	Difference between columns 2 and 3	Items	Estimate for the ensuing year 1944—1945	Revised estimate for the current year 1943—1944	Sanctioned estimate for be current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Receipts							*Expenditure*						
A Municipal rates and taxes	93,650	90,650	85650	89242			A General Administration	24,642	22,992	24,085	20,048	———	-
							B Public Safety	11,800	11,751	11,800	12,433		
B Realization under special acts	1,400	1,550	850	1,343	———	———	C Public works carried out by P W D						
C Revenue derived from Municipal property and powers apart from taxation	6,3961	38,406	60,268	26,725			D Do by Civil Dept	35,936	25,026	32,940	23,657		
							E Public Health convenience	76,028	62,026	74,115	54,285		
D Grants of contributions	— —	—	-	-			F Public Instruction						
							G Contributions and grants in aid (Private)	660	660	650	545		
E Miscellaneous	1,314	2,827	1,270	1,368			H Miscellaneous	7,583	2,462	9,542	1,873		
F Public Debt	5,956	5,700	5,225	43,235			I Public Debt	43,145	23,790	33 789	35442		
Total Receipts	1,66,281	1,39,133	1,53,263	1,61,913			Total Expenditure	199864	1,48,131	1,86,921	1,48,283		
Opening Balance	12914	21,912	-17,103	8282			Closing Balance	9389 -34569 20609	12,914	-16,555	21,912	— —	-
Grand Total	1,79,195	1,61,045	1,70,366	1,70,195	— —		Grand Total	179,195	1,61,045	1,70,366	170,195	———	———

Prepared 3/7/44

TOWN MUNICIPAL COUNCIL
GUNTUR

B Statement showing details of estimates of receipts for the year 1944—1945

Items of Receipts	Estimate for the ensuing year 1944—1945		Revised estimate for the current year 1943—1944		Sanctioned estimate for the current year 1943—1944		Accounts of past year 1942—1943 (audited figures)		Explanation for variations between columns 2 and 3
1	2		3		4		5		6
A Municipal Rates and Taxes—									
1 Octroi	45,000	45000	42,000		34,000		34,875		
2 Taxes on buildings and lands		16,000	16,000		16,000		19,044		
3 Taxes on vehicles and animals		2600	2600		2,600		2,646		
4 Taxes on professions and trades		1,800	1,800		1,800		1,694		
5 Tolls and ferries		13,000	13,000		16,000		16,700		
6 Water tax		8 000	8 000		8,000		7,319		
7 Lighting tax		4,000	4,000		4,000		3 850		
8 Conservancy cesses (including scavenging and latrine rates)									
9 Mohatarfa—									
(a) Shop tax		3,250	3,250		3,250		3,114		
(b) Oil mill tax									
(c) Cart tax									
Total 9									
10 Other taxes (to be specified)									
Total A		93 650	90,650		85,650		89,242		
B Realizations under Special Acts—									
1 Pounds—									
Fines for cattle trespass		600	600		600		725		
Sale of stray cattle		600	600		100		329		
Refund of feeding charges		200	350		150		289		
Other items									
Total									

2 Public conveyances—								
Carr age license fees								
Fees for driver s badges								
Other ıtems								
Total 2								
3 Other ıtems (to be specified)								
Total B		1,400	1,550		850		1343	
Revenue derived from Municipal property and powers apart from taxation—								
1 Rents of buildings lands etc		2,100	2000		1900		2,137	
2 Sale proceeds of lands and produce of lands etc —		40,000	17,000		35,000		1,478	
Sale of lands								
Sale of grass								
Sale of trees								
Amarayı								
Other ıtems								
Total 2								
3 Conservancy receipts (other than taxes and rates)—		150	150		150		16	
Sale of manure night soil street refuse etc								
4 Sale proceeds of smuggled goods								
5 Fees and revenue [from educational ınstitutıons—								
~~School fees~~ Water Service fees		14 500	12,000		14,500		14,885	
Other receipts								
6 Fees and revenue from markets and ~~slaughter houses~~ vegetable		1025	1,260		1910		1073	
Income from vegetable markets		600	400		660			
Income from slaughter houses & mutton Stalls		3553	3660		3188		4061	
Total 6								

B Statement showing details of estimates of receipts for the year 1944–1945 *contd*

Items of Receipts	Estimate for the ensuing year 1944–1945	Revised estimate for the current year 1943–1944	Sanctioned estimate for the current year 1943–1944	Accounts of past year 1942–1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
7 Fees and revenue from tramway					
8 Notice and warrant fees and ~~interest~~	2	2	20	24	
9 License fees—					
Firewood depots					
Charcoal depots					
Kerosene oil depots					
Brick kilns					
Pottery kilns					
Lime kilns					
Camphor boiling					
Dyers stalls					
Mutton stalls					
Beef stalls					
Erection of pendals					
Excavation of clay or earth					
Fire works					
Cart stands (private)					
Tobacco license fees	1,300	1,300	1500	1312	
Total 9					
10 Other fees—					
Fees for storage in Octroi koti—					
Octroi rahadari fees					
Baramarga fees					
Municipal cart stand fees	200	103	200	221	

	Demurrage fees							
	Total 10							
11	Fines		100	100		100		37
12	Interest on investments		31	31		40		72
13	Land Revenue and cesses							
14	Revenue from sewage f rms							
15	Other items—							
	Sale of fish in tanks							
	Sale of fort stones							
	Sale of unserviceable articles							
	Miscellaneous		400	400		1100		1409
	Total 15							
	Total C		63,961	38,406		60,268		26,725
D	Grants and Contributions—					-		
	From Government—							
	For road repairs							
	For sanitary purpo es							
	For educational purposes							
	Purnaiya s Chattram feeding charges							
	Total 1							
2	From District Funds—							
	For road repairs							
3	From other sources—							
	(a) Local Funds General							
	(b) Muzrai Funds							
	(c) Other sources (to be specified)— Repairs of Railway approach road Sringeri Mutt							
	Total 3							
	Total D							

B Statement showing details of estimates of receipts for the year 1944 –1945 (*concld*)

Items of receipts	Estimate for the en u ing year 1944 –1945	Revised estimate for the current year 1943 –1944	Sanctioned estimate for the current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
Miscellaneous—					
Electric charges on Sanctioned buildings 1 Recoveries on account of services rendered to private individuals	4	4	60	71	—
2 Lapsed Deposits					
Loss of vehicle Tax 3 Refunds and recoveries	260 50	260 400	260 —	651 —	
4 Other items (to be specified)— Boarding Charges	100	100	100	48	
Recoveries of overpayment of previous years	400	1,300	400	175	
Entertainment tax	500	763	450	477	
Total E	1314	2827	1270	1368	
Public debt—					
1 Loans	—	—		—	
2 Deposits	3,000	3,000	3,000	3,333	
3 Advances	—	1,200	—	5,975	
4 Other items (to be specified)— Education cess	2,956	1500	2,225	1,927	
New extension receipts (Bangalore City)					
Stock credits Town Improvement Grants				32,000	
Total Public Debt	5956	5700	5,225	43235	
Total Receipts	1,66,281	1,39133	1,53,263	1,61,913	

Statement showing details of estimates of Expenditure for the year 1944—1945

[N B —Details of establishments should not be shown in this statement]

Items of Expenditure	Estimate for the ensuing year 1944—1945	Revised estimate for the current year 1943—1944	Sanctioned estimate for the current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A General Administration—					
I Head Office—					
1 Deputy Commissioner's Office—					
(a) Salary of establishment—contribution towards the pay of the establishment of the Local Fund Department of the Deputy Commissioner's Office					
(b) Travelling allowance					
(c) Contingencies					
(d) Furniture					
(e) Stationery supplied by Government Stationery Depot					
(f) Miscellaneous					
Total 1					
2 Municipal Office—					
(a) Salary of establishment C A to president	600	880	600	550	
C A to vice president	360		360	330	
Contribution towards the salary of Local Fund clerks—					
Pay of chief officer	1500	1500	1500		
Permanent Estt	3427	3400	3504	4657	
Temporary					
Local allowance					
(b) Travelling allowance	100	100	100	138	
(c) Contingencies	120	120	120	132	
(d) Furniture	300	300	300	229	
(e) Stationery supplied by Government Stationery Depot	350	350	350	239	

C Statement showing details of estimates of expenditure for the year 1944 —1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944 —1945	Revised estimate for the current year 1943 —1944	Sanctioned estimate for the current year 1943 —1944	Accounts of past year 1942—1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*f*) Miscellaneous—					
Purchase and maintenance of motor cars					
Purchase of books and journals	30	30	30	15	
Book binding charges	25	10			
Postage charge	30	30	30	29	
Telegram charges					
Printing charges	600	800	600	347	
Local Audit charges Advertisement charges	500	442	300	374	
Clothing charges Belts and badges	400				
Total (*f*)					
Total 2					
Total 1					
II Collection—					
I Octroi—					
(*a*) Establishment					
Permanent	8726	8726	9024	7581	
Temporary					
Revision of Establishment					
Total (*a*)					
(*b*) Commission					

(c) Other charges (to be specified)—						
Rewards		100	50	100	2	
Rent				-		
Contingencies		150	150	150	137	
Miscellaneous						
Total (c)						
Total 1						
2 Other taxes—						
Mohalarfela Establishment—						
Permanent		3324	3324	3714	2974	
Temporary						
Total (a)						
(b) Commission pay of Assessing officer		450		450	-	
(c) Other charges (to be specified)						
Contingencies		50	50	50	38	
Painting door numbers		500		200	-	
Bicycle badges		350	180	350	226	
Total (c)						
Total 2						
3 Rents and other receipts—						
Establishment-						
Permanent						
Temporary						
4 Refunds		150	50	150	20	
Total II						
III Pensions and gratuities including pensionary contribution on account of employees lent to the Municipality		2500	2500	2103	2030	
Total A		24,642	22,992	24,085	20,048	

C Statement showing details of estimates of expenditure for the year 1944--1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944 1945	Revised estimate for the current year 1943 -1944	Sanctioned estimate for the current year 1943 -1944	Accounts of past year 1942 - 1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
B Public Safety					
1 Fire protection—					
(a) Establishment —					
Permanent					
Temporary					
(b) Other charges (to be specified)					
3 Lighting charges —					
(a) Establishment					
Electric charges on Hume pal Bunglow (b) Other charges	600	600	600	1623	
Petrol lighting charges	150	150	150		
Radio Repairing charges					
Purchases of oil wick etc					
(c) Lighting by contract					
(d) Electric lighting charges (Street)	11000	10,420	11000	10,777	
Total 2					
3 Rewards for destruction of wild animals snake dogs etc—					
Capturing and deporting of monkeys	50	5	50	33	
Destruction of snakes					
Destruction of dogs and bitches					
Total 3					
4 Miscellaneous					
Total B	11,800	11,175	11,800	12,4	

C *Public Works carried out by Public Works Department—*								
(1) Original works								
(2) Repairs							-	
(3) Establishment								
(4) Tools and plant								
Total C								
D) *Public Works carried out by Civil Department—*								
(1) Original works	—	15,000	7000		15000	—	7922	—
(2) Repairs		8000	7000		5000		8808	
(3) Compensation		7000	7000		7000		3208	
(4) Tools and plant		150	180		100		154	
(5) Establishment charges—								
Permanent		3,786	3,786		3,840		3565	
Contribution towards the salary of Work Inspector or Sanitary or Assistant Sanitary Inspector								
Contingencies								
(6) For providing pubic Taps		2000	60		2000			
Total (5)								
Total D		35936	25026		32,940		23,657	
Public Health and Convenience—								
Health Office—								
(*a*) Health Officer								
(*b*) Establishment—								
Permanent								
Temporary								
(*c*) Other charges								
Total 1								

C Statement showing details of estimates of expenditure for the year 1944—1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944—1945	Revised estimate for the current year 1943—1944	Sanctioned estimate for the current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	2	4	5	6
Conservancy and Sanitation					
(*a*) Establishment—					
Permanent	2916	2916	2928		
Temporary	14,256	14256	14916	14,348	
Provision for additional establishment or revision of establishment					
Local allowance					
Total (*a*)					
Road watering and cleaning					
(*c*) Other charges (purchase of carts dust bins etc)—					
Hire of carts permanent	11,040	6552	6,552	6,400	
Hire of carts temporary	—			— —	—
Purchase of carts	—	— —			
Repair of carts	—	50	50	50	
Purchase of dustbins	—	200	200	200	
Purchase of brooms tools and plant		50	50	50	
Miscellaneous	— —				
Total (*c*)	—			—	

(d) Plague Cholera and other charges		1800	1800		1000		1,216	
Epidemic Diseases Hospital—								
Establishment								
Dieting charges								
Rations to the poor								
Antimalaria Scheme		2,000	600		1500		446	
Bedding and clothing								
Malaria Establishment		1956	1700		1,536		1,577	
Uniforms to servants								
Contingent charges								
Furniture and fittings								
Repair and improvement of sheds								
Total E D Hospital								
Disinfection—								
Establishment								
Preparation of emulsion etc								
Uniforms to Inspector and coolies								
Total Disinfection								
Inoculation rewards								
Watchman for Health Camp								
Total Plague charges								
Cholera charges								
Total (d)								
Total 2	-			-			-	

C Statement showing details of estimates of expenditure for the year 1944--1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944–1945	Revised estimate for the current year 1943–1944	Sanctioned estimate for the current year 1943–1944	Accounts of past year 1942–1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
3 Medical relief including vaccination--					
(a) Local Fund Hospitals and Dispensaries Municipal Dispensary					
(i) Charge allowance	1658	1523	1586	1231	
(ii) Establishment					
(iii) House rent contingencies and furniture—					
House rent					
Contingencies					
Furniture					
(iv) Dieting charges					
(v) Bedding and clothing charges					
Interment of paupers	50		50		
(vi) Country medicines					
Food Analysis Expense	150	150	150		
(vii) Travelling allowances					
Total (a)					
(b) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital Staff Quarters					
(c) Midwives and maternity -					
(i) Establishment--					
Maharani's Hospital					
Midwives	442	440	1115	426	
Total (i)					

(ii) Reward for extra labour cases and other items	180	180	180	14
Maharani's Hospital Female dispensary	367	330	333	283
Contingency				
Furniture				
Dieting charges				
Bedding and clothing				
Country medicine				
Bhupalam Subhadrammas Maternity	3070	2702	1568	1368
Total Maharani's Hospital				
Midwives				
For the maintenance of Ambulance van	540			
Total (ii)				
(iii) Travelling allowance				
(iv) Midwives articles				
Total (c)				
(d) Contributions to Ayurvedic and Unani Dispensaries	1200	566	1200	309
Indigenous Hospitals and Vaidyasalas—				
Establishment				
Rent	240	—	—	—
Medicine				
Total Indigenous Hospitals and Vaidyasalas				
Allowance to Pandits and Hakims—				

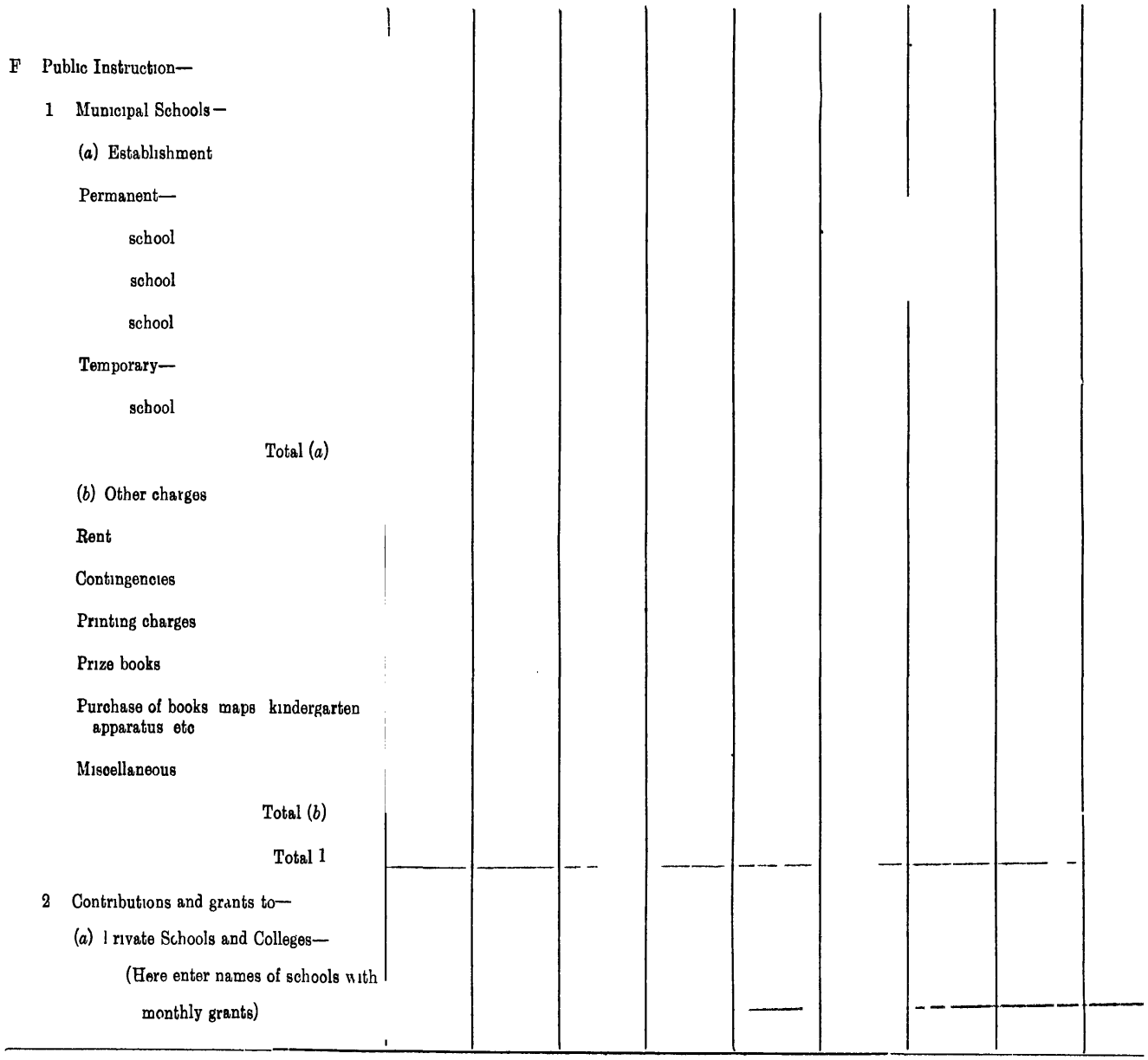
C Statement showing details of estimates of expenditure for the year 1944—1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944—1945		Revised estimate for the current year 1943—1944		Sanctioned estimate for the current year 1943—1944		Accounts of past year 1942—1943 (audited figures)		Explanation for variations between columns 2 and 3
1	2		3		4		5		6
(e) Grants to other Medical Institution (to be specified)									
Lady Mirza Ismail Milk Centre									
St Martha's Hospital Bangalore					120		110		
Church of England Zenana Mission Hospital Chennapatna	-								
Redfern Memorial Hospital Hassan									
(f) Charges for treatment of indigent patients in the Pasteur Institute									
(g) Veterinary Hospitals and Dispensaries		162		162		162		162	
(h) Vaccination									
(i) Establishment									
Permanent		506		415		515		504	
Temporary									
(ii) Other items Cost of vaccine lymph		175		175		175		149	
Total (*h*)									
Total 3									
4 Registration of Births and Deaths									
Establishment									
Permanent		270				270			
Temporary									
Contingencies		20		20		20			
House rent									
Total 4									

5 Maintenance of public gardens and buildings –					
Establishment	576	550	612	499	
Purchase of plant seed etc	50	50			
Cart hire					
Miscellaneous					
Total 5					
6 Markets and Slaughter houses—					
Market establishment	240	240	252	231	
Allowance to the Veterinary Inspector Slaughter house establishment	120		120		
Miscellaneous					
Total 6					
7 Cattle pounds—					
Establishment	425	425	450	375	
Commission					
Feeding charges	300	355	300	260	
Rewards to impounders	25				
Total 7					
8 Public Conveyances—					
Establishment					
Contingencies					
Charges of Carts for Gauge Verses Drivers badges	1,440	917	840	806	
Printing numbers of carriages					
Total 8					

C Statement showing details of estimates of expenditure for the year 1944—1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944—1945	Revised estimate for the current year 1943—1944	Sanctioned estimate for the current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
9 Water supply and maintenance charges—					
Maintenance of water works and supply of water For 1944-45	29114	24262	26288	22374	
Watchers or Guards— Do — For Arrears	—	—	8625	—	
Permanent					
Temporary					
Miscellaneous					
Total 9					
10 Fairs and Festivals—					
Market Shows	100	100	100	933	
Decoration charges					
Other items					
Total 10					
11 Sewage farms					
12 Avenues—					
Miscellaneous—	100	100	100	137	
Burial ground watchmen					
Watch maker s allowance	—				
Music charges Radio Estt	240	240	252	127	
Other items					
Total 13	—	—			
Total D	76028	62026	74115	54285	


F Public Instruction—
1 Municipal Schools—
(a) Establishment
Permanent—
school
school
school
Temporary—
school
Total (a)
(b) Other charges
Rent
Contingencies
Printing charges
Prize books
Purchase of books maps kindergarten apparatus etc
Miscellaneous
Total (b)
Total 1
2 Contributions and grants to—
(a) Private Schools and Colleges—
(Here enter names of schools with monthly grants)

C Statement showing details of estimates of expenditure for the year 1944 —1945 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1944—1945	Revised estimate for the current year 1943—1944	Sanctioned estimate for the current year 1943—1944	Accounts of past year 1942—1943 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*b*) Provincial Funds					
(*c*) Village School Funds	-				
Total 2					
3 Other charges—					
Establishment					
Total F					
G Contributions and Grants in aid (private)—					
1 Reading Rooms and Libraries—	600	600	600	485	
Srinivasa Mandiram Bangalore	-				
Mahila Samaj	60	60	50	60	
~~Free~~ Library, Chikmagalur					
2 Other items (to be specified)—					
Moiety of income payable to Sringeri Mutt					
Total G	660	660	650	545	
H Miscellaneous—					
1 Interest on loans	4956	4206	7019	90	
2 Actual cost of work done for private individuals					
3 Law charges	1500	1650	1000	985	
4 Charitable institutions—					
4 Sri Jayachamarajendra occupational institution			300		
(*a*) Home for incurable paupers—					
5 Hindu Prachara Sangha	60		60		
Establishment	-				
6 Akshra prachara Sangha			250		
Feeding charges					
7 Local Scout Association	25	25	25	25	
Total (*a*)					

8 Red Cross Society						
(b) Langarkhanas—		25	25	25	25	
9 Baby Show		50	50	50	47	
Money doles						
10 H H's Birthday		50	50	50		
Clothing charges						
11 Contribution to Vyamasala		60	60	60	60	
Total (b)						
12 Refund of Site Value		15		15	88	
(c) Chattrams—						
Establishment		552	552	588	481	
14 Purchase of Utensils &c		50	50	50	—	
Feeding charges						
15 Conferences		50		50		
Total (c)						
16 High School Canteen		100			72	
(d) Others (to be specified)						
17 Intermediate College canteen	—	—				
Total 4		100				
5 Other items (to be specified)						
Expenditure of previous years adjusted in the current year						
Total H		7593	2462	9542	1873	
1 *Public Debt*—						
1 Loans		37,189	12,219	28,564	5,526	
2 Deposits		3000	3000	3000	4294	
3 Advances			7071		23413	
4 Other items (to be specified)— Odn ees		2956	1500	2,225	2209	
New extension charges (Bangalore City)						
Stock debits						
Total 1 Public Debt	—	43145	23790	33789	35442	
Total Expenditure		1,99,804	1,48,131	1,70,366	148,283	

President,
TOWN MUNICIPAL COUNCIL
SHIMOGA

D Statement showing the estimate of demand, collection and balance under Municipal rates and taxes

Details		Octroi	Tax on buildings and lands	Taxes on vehicles and animals	Taxes on professions and trades	Tolls and ferries	Water tax	Lighting tax	Special sanitary cess	Shop tax	Oil mill tax	Cart tax	Other taxes to be specified	Remarks
1		2	3	4	5	6	7	8	9	10	11	12	13	14
I Estimate for the ensuing year 1944—1945	1 Opening balance of arrears	— —	6429	—	2948	—	5550	2717	—	3867	—	—	—	
	2 New demand	45000	16000	2600	1800	13000	7904	3907	—	3309	—	—	—	
	3 Total	45000	22429	2600	4748	13000	13454	6624	—	7176				
	4 Remission	— —	—	—	—	—	—	—	—	—	—	—	—	
	5 Collection	45000	16000	2600	1800	13000	8000	4000	—	3250	—	—	—	
	6 Closing balance of arrears	— —	6429	—	2948	—	5454	2624	—	3926				
II Revised estimate for the current year 1943—1944	7 Opening balance of arrears	— —	6210	—	2948	—	5646	2810	—	3808		— —	— —	
	8 New demand	42000	16219	2600	1800	13000	7904	3907	—	3309				
	9 Total	42000	22429	2600	4748	13000	13550	6717	—	7117				
	10 Remission	—	—	—	—	—	—	—	—	—	—			
	11 Collection	42000	16000	2600	1800	13000	8000	4000	—	3250				
	12 Closing balance of arrears	—	6429	—	2948	—	5550	2717	—	3867	—			

III Sanctioned estimate for the current year 1943—1944	13 Opening balance of arrears	—	10975	-	1489	-	6806	4151	—	1743
	14 New demand	34000	15586	2600	1800	16000	7500	3750	—	3188
	15 Total	34000	26561	2600	3289	16000	14306	7901	-	4931
	16 Remission	-								
	17 Collection	34000	16000	2600	1800	16000	8000	4000	-	3250
	18 Closing balance of arrears	—	10561	—	1489	—	6306	3901	—	1681
IV Actuals for the past year 1942—1943	19 Opening balance of arrears		9235	—	2458	—	5061	2753		3632
	20 New demand	34875	16219	2646	2184	16700	7904	3907	—	3309
	21 Total	34875	25454	2646	4642	16700	12965	6660	—	6941
	22 Remission	—	—	—	—	—	—	—	—	—
	23 Collection	34875	19244	2646	1694	16700	7319	3850	—	3133
	24 Closing balance of arrears	—	6210	—	2948	—	5646	2810	—	3808

E Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 194 —194 ,

and that for 194 —194

Head of account	Designation	For the year				Authority for variation
		194 —194		194 —194		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7
		As per Estimate for 1943-44				

F Statement showing the Public Works to be carried out during the year 1944 –1945

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 194 –194		Remarks
			Actual to the end of the previous year 1942–1943	Probable during the current year 1943–1944	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
Public Works executed by the Public Works Department	Construction of Model Houses to Sweepers and Scavangers	5000	–	–	–	5000	
	Construction of Cycle Stalls near mutton Stalls	3835	–	–	–	3835	
Public Works executed by the Civil Department	For the Sub Soil drainage & for the Construction of culverts &c	6165	–	–	–	6165	
	For Repairing the Tar Roads and other Municipal Roads	8000	–	–	–	8000	

G Statement showing details of charges under Medical relief for the year 1944—1945

Details	Name and locality of Medical Institution																							
	Municipal Dispensary				Female Dispensary				Bhupalam Subbalakshmamma maternity Dispensary				Veterinary Dispensary				Ayurvedic Dispensary							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount
				1658				367				3070				162				1440				

(To be submitted once in five years)

H Statement showing the details of establishments for the year 194 —194

Head of Account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks as to authority for the scale of establishment entertained
1	2	3	4	5	6	7

(To be submitted once in five year.)

H Statement showing the details of establishments for the year 1944—1945—(*concld.*)

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks i.e. authority for the scale of establishment entertained
1	2	3	4	5	6	7
	Statement to be sent last year					

B

3/7/44

President,
Town Municipal Council
Shimoga

WD 02139—CPB—200 booklets of 28 pp each—26 3 43

G R. S App F VI—G 2]

SUBJECT

Diary No of letter replied to 412

General and Revenue Secretariat

( )

the *194*

Date of issue 8. 9 1944

Signed by Mr G.R.R.

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) tran lated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

Section Jud

File No 35-44

Serial No 6

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter no M3 Per A 574/44-45 of 17 7 44 from the Dy com. Tarikere St, praying with his remarks, the budget estimates of the Shimoga Town Municipal council for the year 1944-45

Order ~~thereon~~ No L 2241-2

Recorded with the following observations —

1/ The Municipal Council has an investment of Rs 1,608 in the Joint Savings Bank.

2/ The municipal council anticipates an income of Rs 1,662

Rs 166287 during the year 1944-45, the principal
heads thereof being as follows.—

A 1 octroi	Rs	45,000
2 Taxes on buildings & lands		16,000
5 Tolls & fees		13,000
C 2 Sale proceeds of lands		40,000
Water Tax		8,000
Lighting Tax		4,000
Fees from Markets		
Institution Halls		5,178

The receipts side of the budget is approved

3) The Municipal Council has provided for an expenditure of Rs 1,99,744. In the following items increase expenditure have been proposed for the reasons mentioned against each.—

List of Enclosures

Items.	As proposed by the Municipal Council Rs	As sanctioned by Govt Rs	Remarks.
A General Administration	24642	24642	The increase is on account the grant of dearness allowances to the staff the provision is retained
D Public Works	35936	35936	The increase is on account of the taking up of the construction of metal Culverts & causeways in addition to other works the provision is retained
E.(3) Medical relief including vaccination	7897	7897	The increase are mainly on account of the purchase of an ambulance car (Rs 5,000) and

Copied by

Examined by

WD 04162—GPB—60 000 —23 10 41

3. 20

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

and the medical contribution towards the maintenance of the District Hospital of the Bhupalam Sibhadramma Madras Local Board (Rs 600) This provision is retained

H Miscellaneous	7533	7593	The difference is due to difference in calculations & the Dis Correction is adopted
I Public Debt Loans	37,189	37,189	This provision includes a sum of Rs 8625 payable by the Bhupalam Town Municipal Council towards the second instalment & towards the adjustment of the arrears of water supply maintenance charges. This is retained.

The expenditure side of the budget is sanctioned with the modification ~~made~~ as above

4) With the above modifications the abstract figures of the budget will be as under:—

O/Secy

WD 03697—GPB—30 000—2 2 40

	Rs	Rs
Opening balance		12,914
Receipts normal	120,294	
Extraordinary	45,987	
Total		1,66,281
Grand total		1,79,195
Expenditure normal	149,659	
Extraordinary	50,145	1,99,804
Closing balance		— 20609

5) Leaving out of these three items, the normal expenditure is very much more than the normal income & the closing balance would be Rs. — 20609

6) Sanction of competent authority should be obtained before utilising enhanced & fresh grants made under several heads in the budget

7) The contributions due to several departments of Govt should be paid promptly.

8) The financial position of the municipality continues to be bad. It is very necessary that savings should be effected by restricting expenditure under discretionary items & by strict observance of economy.

9) The arrears of non-tax items like taxes amount to Rs 25,064 against Rs 25,164 during the previous year. This is very heavy. The municipal council should take effective steps to collect the heavy arrears & explore new avenues to improve the financial condition of the Municipality.

Chs 6-4-1969

From Law Secy Govt

To the Director
Commissioner & Secy to Govt of Rajasthan

22/60

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R ead -

Letter No.M3.per A 54/44-45, dated the 17th July 1944 from the Deputy Commissioner, Shimoga District, forwarding with his remarks, the budget estimates of the Shimoga Town Municipal Council for the year 1944-45

ORDER NO L 2241-2/Fin 35-44-6

Dated, Bangalore, the 8th September 1944.

Recorded with the following observations -

1. The Municipal Council has an investment of Rs.1,608 in the Government Savings Bank

2. The Municipal Council anticipates an income of Rs.166281 during the year 1944-45, the principal heads thereof being as follows -

A.	1	Octroi	Rs	45,000
	2	Taxes on buildings & lands		16,000
	5.	Tolls and ferries		13,000
C	2.	Sale proceeds of lands		40,000
		Water tax		8,000
		Lighting tax		4,000
		Fees from markets & mutton stalls		5,178

The receipts side of the budget is approved.

3 The Municipal Council has provided for an expenditure of Rs 1,99,744 In the following items, increases of expenditure have been proposed for the reasons mentioned against each -

Item	As proposed by the Ml.Council Rs.	As sanctioned by Government Rs	Remarks.
A.General Administration.	24,642	24,642	The increase is on account of the grant of dearness allowance to the staff The provision is retained
D Public Works.	35,936	35,936	The increase is on account of the takingt up of the construction of model houses for sweepers and scavengers in addition to other works The provision is retained

(continued)

THE MAHARAJA OF MYSORE

FINDINGS OF THE GOVERNMENT OF HIS HIGHNESS

[illegible] dated the 17th July 1915 from [illegible] Budget Estimates of the Municipal Council, [illegible] for the year 1914-15

[illegible] Bangalore, the [illegible] September 1914.

Recorded with the following observations -

1. The Municipal Council has an investment of Rs.1,003 in the Government Saving Bank

2. The Municipal Council maintains an income of Rs.1,04,31[illegible] during the year 1914-15, the principal heads thereof being as follows -

1 Octroi	Rs 45,000
2 Taxes on buildings & lands	10,000
3 Tolls and ferries	13,000
4 Sale proceeds of lands	40,000
[illegible]	8,000
Assisting tax	4,000
Fees from markets & mutton stalls	3,178

The essential side of the budget is approved

3 The Municipal Council has provided for an expenditure of Rs 1,99,764 In the following items, increases of expenditure have been proposed for the reasons mentioned against each -

Item	Rs	Rs	Remarks
General Administration	21,642	24,612	Increase on account of the Grant of dearness allowance to the staff Pro vision is retained
Public Works	52,950	52,950	The increase is on account of the taking up of construction of model houses for servants and sanitation improvements in addition to other works. It is [illegible]

(Over)

[illegible]
Commissioner for Religious

93

E.(3).Medical relief including vaccinations	7897	7897	The increases are mainly on account of the purchase of an ambulance car (Rs.540/-) and the medical contribution towards the maintenance of the District Hospital and the Bhupalam Subadramma's Ward (Rs 6,007/-) This provision is retained.
H.Miscellaneous	7533	7593	The difference is due to difference in calculations and the Deputy Commissioner's correction is adopted.
I.Public Debt,1 Loans	37,189	37,189	This provision includes a sum of Rs.8,625 payable by the Shimoga Town Municipal Council to Government towards the adjustment of the arrears of water supply maintenance charges. This is retained.

The expenditure side of the budget is sanctioned with the modification under "H" as above.

4 With the above modifications the abstract figures of the budget will be as under

Opening balance			Rs 12,914
Receipts - Normal - Rs.	1,20,294		
Extra-ordinary.	45,987		1,66,281
		Total	1,79,195
Expenditure - Normal	1,49,659		
Extra-ordinary	50,145		1,99,804
Closing balance			20,609

5. According to the above figures, the normal expenditure is very much more than the normal income and the closing balance would be minus Rs 20,609/-.

6 Sanction of competent authority should be obtained before utilising enhanced and fresh grants made under several heads in the budget.

7. The contributions due to several departments of Government should be paid promptly.

8. The financial position of the Municipality continues to be bad. It is very necessary that savings should be effected by restricting expenditure under discretionary items and by strict observance of economy.

(continued).

(9). Agricul ture & allied operations	7297	7327	The increases are mainly on account of the purchase of an ambulance car (Rs.850/-) and the medical contribution towards the maintenance of the District Hospital and the Bhupalam Swimming Pool's turf (Rs 6,000/-)
H Miscellaneous	7556	7593	The difference is due to calculations and the Deputy Commissioner's correction to adopted
I.Public Debt,I Loans.	37,189	37,189	This provision includes a sum of Rs.9,025 payable by the Municipality To,n and Rural Council to Government to wards the adjustment of the arrears of water supply Charges This is retained

The expenditure side of the budget is sanctioned with the modification under "h" as above.

4. With the above modifications the abstract figures of the budget will be as under -

Opening balance		Rs 12,911
Receipts - Normal - Rs 1,20,294		
" Extra-ordinary.	45,987	
	Total	1,66,281
Expenditure - Normal	1,49,059	
Extra-ordinary	50,715	
		1,99,774
Closing balance		27,039

5. According to the above figures, the Normal expenditure is early much more than the normal income and the closing balance would be minus Rs 20,059/-.

6 Sanction of competent authority should be obtained before utilising enhanced and fresh grants made under several heads in the budget.

7 The contributions due to several departments or Government should be paid promptly.

8. The financial position of the municipality continues to cause anxiety. It is very necessary that savings should be effected by restricting expenditure under discretionary items and by strict observance of economy.

(continued)

9. The arrears of Mohatarfa and other taxes amount to Rs.25,064/- against Rs.25,164/- during the previous year. This is very heavy. The Municipal Council should take effective steps to collect the heavy outstandings and explore new avenues to improve the financial condition of the Municipality.

Secretary to Government,
Law Department.

To.-

The Deputy Commissioner, Shimoga District.
The Comptroller to the Government of Mysore.

KRS/6.